

INSTRUCTIONS FOR WAIVER OF CLAIM TO TAX INTERCEPT

The **Waiver of Claim to Tax Intercept** is used by the husband or wife of a non-custodial parent, when they want to voluntarily give up the right or claim to their portion of Federal or State tax refunds intercepted by the Division of Child Support Enforcement (DCSE).

DCSE can intercept the state and federal tax returns of a non-custodial parent to pay off child support obligations. When the husband or wife of the non-custodial parent signs and gives the **Waiver of Claim to Tax Intercept** to DCSE, he/she voluntarily waives or gives up the right to his/her portion of a tax intercept.

The **Waiver of Claim to Tax Intercept** is also a sworn statement that the husband or wife of the non-custodial parent has not and will not file an **Internal Revenue Service Injured Spouse Claim** (1040X or Form 8379) with the IRS to have his/her portion of a joint tax intercept refunded.